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BY OVERNIGHT DELIVERY

May 18, 2005

Chairman Pat Miller
c/o Sharla Dillon, Dockets and Record Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

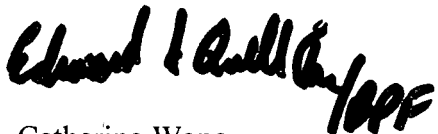
**Re: Docket No. 05-00048 – Joint Petition of MCG Capital Corporation, IDS
Telcom Corp., and IDS Telcom, LLC for Authority to Complete an
Assignment of Authority to Provide Competitive Services and Sale of
Customer Base and Other Assets**

Dear Chairman Miller:

On behalf of IDS Telcom Corp. ("New IDS") and IDS Telcom, LLC ("Old IDS"), enclosed is a copy of the supplemental notice that was sent Old IDS customers regarding their transfer to New IDS. This supplemental customer notice was sent in compliance with the Authority's directive at the April 18, 2005 Conference.

An original and thirteen (13) copies of this filing are enclosed. Please date stamp the extra copy and return it in the self-address, postage paid envelope provided. Should you have any questions regarding this filing please do not hesitate to contact Ward Quill at (202) 945-6997.

Respectfully submitted,



Catherine Wang
Edward S. Quill, Jr.

Enclosure

Dear Valued Customer:

As we previously advised you, IDS Telcom Corp. is in the process of purchasing the business of your current service provider, IDS Telcom, LLC. **This transaction will not affect the rates, terms or conditions under which you currently receive service.** However, in compliance with Tennessee law, we must advise you that we will provide at least 30 days notice to you in the event that any increase in your rates occurs within the 90 days following the change in your service to IDS Telcom Corp.

We at IDS Telcom Corp. look forward to serving you and appreciate your continued business. In the meantime, if you have specific questions about this notice, please contact us at 866-388-6500.

Sincerely,

IDS Telcom Corp.